



I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

PATENT  
Attorney Docket No.: 018419-008320US

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

On April 26, 2005

TOWNSEND and TOWNSEND and CREW LLP

By: Eleanor J. Taylor

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

SIEN G. KANG et al.

Application No.: 09/893,340

Filed: June 26, 2001

For: SURFACE FINISHING OF SOI  
SUBSTRATES USING AN EPI  
PROCESS

Customer No.: 20350

Confirmation No. 2640

Examiner: Erik J. Kielin

Technology Center/Art Unit: 2813

RESPONSE TO OFFICE ACTION  
Mailed October 26, 2004

**Mail Stop Amendment**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed October 26, 2004 on the above-referenced application, please enter the following amendments and remarks. A petition for a three month extension of time to respond is being filed herewith.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.